

 11 DUPONT CIRCLE NW SUITE 800 WASHINGTON, DC 20036

202-588-5180⊕ NWLC.ORG

May 5, 2021

The Honorable Richard Neal Chair Committee on Ways and Means United States House of Representatives The Honorable Kevin Brady Ranking Member Committee on Ways and Means United States House of Representatives

Re: House Committee on Ways & Means Hearing In Their Own Words: Paid Leave, Child Care, and the Economy that Failed Women

Dear Chairman Neal and Ranking Member Brady:

The National Women's Law Center ("the Center") appreciates the opportunity to submit a written statement for the record to the House Committee on Ways & Means regarding the hearing *In Their Own Words: Paid Leave, Child Care, and the Economy that Failed Women* held on April 21, 2021.

The Center has been fighting for gender justice in the courts, in our government, and in our culture for almost half a century. We have seen time and time again that when we center the experiences of those who are most burdened by injustice—namely women of color and LGBTQ+ communities—in our laws and our policies, we realize prosperity for all of us. Never has that been more important than in this moment. As we begin to shift from relief to recovery from the COVID-19 pandemic, we must remember that policy choices that benefit the elite few are not only unjust; they are not strategic. Our nation can only recover—and prosper—if we highlight the experiences of women of color, and embrace policy solutions that advance racial and gender equity.

The Economic Security of Women and Families Has Been Devastated by COVID-19

The COVID-19 crisis has laid bare longstanding racial and gender inequities. Women in the U.S. who work full-time, year-round are typically paid only 82 cents for every dollar paid to their male counterparts, and wage gaps are even larger for Black women and Latinas. Black and Latinx households have only a fraction of the wealth owned by white households, and single women of color likewise face a significant and persistent wealth gap compared to white men. Women are far more likely than men to work in part-time, low-paid, and/or tipped jobs in the service sector, meaning women faced a higher risk of losing their jobs as retail stores, restaurants, and other businesses were forced to lay off workers or close their doors entirely due to COVID-19. And women are overrepresented in the front-line workforce, making up the vast majority of workers risking their lives to provide health care, child care, and other essential services.

One year in, it is clear that the pandemic's economic consequences have disproportionately fallen on women, and particularly on women of color. For example, women lost more than 12.2 million jobs from February 2020 through April 2020, 11.3 million of which were in April alone. This means one month of the pandemic's losses wiped out nearly an entire decade of women's job gains since the Great Recession. In February 2021, women were still short nearly 5.1 million jobs compared to February 2020.

Since February 2020, 2.3 million women have left the labor force altogether, meaning they are not working or looking for work. Increased caregiving responsibilities are likely to have been a major factor for many of these women, with schools operating remotely, child care providers closed or at reduced capacity, ill or elderly family members also needing care—and women disproportionately shouldering family caregiving responsibilities. In August 2020, the Census Bureau found, "around one in five (19.6%) of working-age adults said the reason they were not working was because COVID-19 disrupted their childcare arrangements. . . . Of those not working, women ages 25-44 are almost three times as likely as men to not be working due to childcare." Is

The pandemic has revealed that our reliance on the underpaid and undervalued caregiving work of women of color, and women more generally, places an unsustainable burden on women, families, and the economy overall. As the witnesses at the hearing attested: Care—including child care and paid family and medical leave—supports our economy and makes all other work possible. The cost of not making the investments we need, and of returning to the unworkable status quo that was invisible to many prior to the pandemic, is too great. Legislation that reimagines and makes public investments in child care, paid family and medical leave, and care for older family members and people with disabilities will be crucial to building the long-term care infrastructure that will help women, families, and the economy as a whole to succeed.

Child Care

Before the COVID-19 pandemic families were struggling to find and afford child care and there was not enough federal funding to support that demand. In more than half of states in 2019, child care for an infant in a child care center cost more than in-state college tuition. ¹⁴ Further, fewer than 1 in 7 children were served by the Child Care Development Block Grant, the major federal program to help low-income families afford care, and related federal child care programs. ¹⁵

Sustained, robust federal funding for child care assistance programs is needed to fill in these gaps no matter the economic scenario. Too many families continue to struggle to find and afford the child care that they need in order to go to work, go to school, or enroll in job training opportunities. Those working in child care—who are predominantly women and disproportionately women of color and immigrant women—are typically paid poverty-level wages and unable to make ends meet for their own families. ¹⁶ Child care is one of the lowest paid professions in the United States, despite rising requirements for credentials and education and extensive research pointing to the importance of the early years for young children's healthy development. ¹⁷

The COVID-19 crisis wreaked havoc on this patchwork, inequitable system and women, especially women of color, continue to bear the brunt of this crisis. Millions of women have been pushed out of the workforce since the start of the pandemic, and around 1 in 5 working aged adults cited lack of child care as the reason they were not working. ¹⁸ In April, the Center for Law and Social Policy and the National Women's Law Center released a study showing that it would take at least \$9.6 billion a month to stabilize the child care sector. ¹⁹ Congress had passed \$3.5 billion for the child care sector in the CARES Act in March. But between April and December, no additional funding materialized, and so states were expected to provide 8 months' worth of stabilization for the child care sector on 11 days' worth of relief funds, resulting in many providers closing their doors and others taking on significant debt. ²⁰

In March 2021, the American Rescue Plan Act (ARPA) was signed into law. The enactment of this bill—in combination with relief in 2020—got us to over \$50B in dedicated funding to stabilize the child care sector, and we are also grateful for the additional mandatory child care investments in the bill to help lay the groundwork for the system we need to build. But the relief funding was just that: relief. We need sustained funding to create a system that meets all families' needs and preferences and ensures all child care workers are paid fair wages.

Child care is an essential part of the infrastructure for our economic recovery, but we need sustained investments to build back better

Beyond the immediate needs for the child care industry to keep providers and families afloat during this time, we cannot simply return to the unsustainable system we had before the pandemic. Instead, to fully and equitably recover from this crisis and strengthen our economy, we must pursue underlying structural changes to our child care system to ensure that all families have access to high-quality, affordable child care provided by educators who are paid what they deserve and supported.

An equitable economic recovery effort requires that Congress:

- Ensure families have access to high-quality, affordable child care that is available when and where they need it and supports their children's healthy development.
- Invest in the education and compensation of a diverse workforce providing child care, after school and summer care options for both young children and school-age children.
- Treat caregivers and early childhood educators with respect and dignity for their valuable and complex work; pay them living wages, benefits, and ensure parity with elementary school teachers; and provide professional development and career ladders to higher-paying early care and education jobs, a voice in the system, the choice to join a union and bargain collectively, and other fundamental work-related rights and protections.
- Provide equitable access to preschool in a model that is inclusive of centers, schools, community-based organizations, Head Start, Early Head Start and family child care homes, and supports a strong, just birth to age 5 system.
- Support safe, energy-efficient, developmentally appropriate child care facilities, including home-based options in all neighborhoods, and build the supply needed, especially in child care deserts.

The enormous benefits that high-quality, affordable child care for all would have for families, communities, and the economy, include:

- Enabling parents—especially mothers—to participate in the labor force. Since the start of the pandemic, the decline in mothers' labor force participation has been nearly double that of fathers' and research shows that COVID has led to mothers of young children reducing work hours four to five times as much as fathers. A new study from the National Women's Law Center and Columbia University's Center on Poverty and Social Policy shows that public investments to guarantee high-quality, affordable child care for all would increase the number of women with young children working full-time/full-year by about 17 percent, and by about 31 percent for women without any college degree. Black and Latina women, who already face compounding labor market discrimination, lower wages, and more difficulty finding child care, would experience larger percent increases in their incomes.
- Increasing families' lifetime earnings and retirement security. Two-thirds of families with children rely on a mother's income. 23 Over the entire life course, access to affordable care could increase the lifetime earnings for women with two children by about \$94,000, which would lead to an increase of about \$20,000 in private savings and an additional \$10,000 in Social Security benefits. It would also boost the collective lifetime earnings of a cohort of 1.3 million women by \$130 billion. 24 By the age of retirement, a lifetime of affordable child care would mean that women with two children would have about \$160 per month in additional cash flow from increased private savings and Social Security benefits. This policy would also advance racial equity and help close racial earnings and wealth gaps, with Black and Latinx women seeing additional lifetime Social Security benefits of \$13,000 and \$12,000 respectively (compared to \$8,000 for white women). 25
- Lay a strong foundation for children's development. As the first years of a child's life are the period of the most rapid brain development and lay the foundation for all future learning, access to equitable and culturally responsive quality child care and early learning options profoundly shapes the early experiences of our youngest children during a critical time in their development, and ensures that regardless of economic status, race, zip code, language and disability all children have a strong foundation. 26
- Advance gender and racial equity. The disproportionately Black, Latina, Indigenous, Asian American and Pacific Islander, and immigrant women who work in child care and early education need better jobs and working conditions. Black mothers, who are more likely to be in the workforce and more likely to be their families' primary breadwinner than other mothers, need child care they can depend on.²⁷ And our nation's children, nearly half of whom are children of color, need investments in their care and education from birth to age 13.²⁸

The United States has not had a comprehensive child care and early education system except for a brief period during World War II. Since then, American families have been largely left on their own to fend for themselves, relying on the underpaid labor of Black, Latinx, Indigenous and immigrant women, and the time of older siblings to cover the care needs of families instead of attending to their own education.

Child care is infrastructure. It connects workers and jobs. It makes all other work possible. It supports the positive growth and development of our nation's youngest children. Without a child care system that works for every family, our economy will suffer in the short and long term. It must be a key facet of our national economic infrastructure.

Paid Family and Medical Leave

Paid family and medical leave also is vital to supporting women and families. In addition to promoting workforce attachment and economic stability and providing much needed support for caregiving, a comprehensive paid leave plan would contribute to improved health outcomes²⁹ and could help lower health care costs. Giving people paid time off work means that they are more likely to stay home to recover when they fall ill³⁰ and their loved ones are more likely to receive necessary medical check-ups and critical immunizations.³¹ Research also shows that paid leave strengthens businesses of all sizes by reducing turnover³² and increasing employee loyalty,³³ making it a popular policy proposal. A survey of small business owners conducted in October 2020 found that over two-thirds of small business owners supported a national paid family and medical leave policy.³⁴ And by ensuring access to paid family and medical leave for the women and families of color who have most often been excluded from these protections, a comprehensive, national plan would promote a more equitable economic recovery.

Even before the pandemic, working people who most need paid family & medical leave were least likely to have it

Despite the critical need for access to paid family and medical leave, the vast majority of people in the United States do not have this basic protection. Before the pandemic, only one-fifth of workers in the United States had access to paid family leave through their employers, 35 and just 40% had paid medical leave to address their own serious health conditions through an employerprovided short-term disability program.³⁶ For people working in low-paid and part-time jobs most of whom are women—access is even more limited; among workers in the lowest 25% of wage earners, for example, only 9% had access to paid family leave.³⁷ And while research shows men increasingly want to take an equal share of caregiving, 38 women are still more likely than men to serve as primary caregivers³⁹ for children and other family members in need of care, and are therefore more likely to need paid time off to ensure that their children or other family members receive the medical care and attention that they need. In addition to providing care to children, one in six people in the U.S. provides unpaid elder care to a relative or friend, and more than half of these caregivers are in the workforce. 40 Nearly one in two people lives with a chronic medical condition that requires regular care. 41 An estimated 11 million individuals are members of the "sandwich generation" who face the compounding pressure of providing elder care and child care simultaneously.⁴²

Access to paid family and medical leave is also an issue of an issue of racial justice. ⁴³ People of color have been hardest hit by the pandemic, but racial and gender wealth gaps⁴⁴ mean that women of color and their families are less likely to have the economic resources to cushion the blow of an unforeseen illness or caregiving need. This reality leaves women of color and all working people with the impossible choice between taking care of themselves or their families and maintaining their financial security.

Emergency paid leave helped protect workers' health and economic security during the pandemic, but fell short of people's long-term needs

The Families First Coronavirus Response Act (FFCRA)⁴⁵ required some employers to provide up to 10 weeks of paid, job-protected "public health emergency leave" for parents caring for children whose school, child care provider or usual source of care has closed. The FFCRA was the first time the United States implemented a national paid leave program, and research shows that the law helped flatten the curve⁴⁶ in the early days of the pandemic and was cost effective,⁴⁷ with a lower price tag than the government initially predicted. There is also evidence from states with their own paid leave programs that having these protections in place helped workers better manage the impacts of the pandemic; claims for caregiving and medical leave increased in March 2020,⁴⁸ but because the state programs were already up and running and supported through a dedicated source of funding workers were able to access the benefits quickly.

Unfortunately, the FFCRA left too many working people without protection because of loopholes and carveouts for certain employers and did not provide benefits to people caring for their own long-term health needs. ⁴⁹ And because the mandate to provide these benefits expired at the end of 2020, even more workers are now without these supports. But the need for paid family and medical leave will not end with the current health crisis.

National and comprehensive paid family & medical leave is essential to an equitable economic recovery that supports working families

We appreciate the Committee's bipartisan recognition of the urgency in solving the crisis caused by a lack of paid leave. When implementing a national paid leave program, it is crucial that Congress crafts a policy that is inclusive, comprehensive, and builds on common sense solutions tested at the state level.

A national paid family and medical leave policy must include:

- Meaningful duration and progressive wage replacement rate. A paid family and
 medical leave program must provide at least 12 weeks of paid leave and replace all or
 most wages during leave to ensure that working people—especially those in low-paid
 jobs—can meaningfully access the benefit.
- **Broad coverage and job protection.** Paid family and medical leave must be available to all working people, including part-time workers and independent contractors. It must also give workers access to benefits quickly and guarantee that all workers are protected from retaliation for taking leave, can continue health insurance coverage during leave, and have the right to return to their jobs following leave.
- Expansive and inclusive uses. A strong paid leave policy must ensure that working people may take leave to care for themselves and their loved ones, including spouses, domestic partners, parents, children of any age, siblings, grandparents, grandchildren, and other individuals who comprise someone's "chosen family."
- **Stable funding source.** A national paid family and medical leave plan must be funded with new revenue—not through cuts or reductions to existing benefits from programs on which people rely. Small contributions shared by employers and working people will create a system to equitably and sustainably fund a permanent national paid leave program.

The Family and Medical Insurance Leave (FAMILY) Act, introduced nearly a decade ago, was the first comprehensive national paid family and medical leave plan designed to provide people, especially women and families, with the supports they need. In the intervening years, eight states and the District of Columbia have successfully enacted or implemented their own paid leave programs, some with more generous benefits than the federal proposal. Success stories⁵⁰ and best practices for implementation⁵¹ from state programs provide an invaluable resource on how the federal government can best design and implement a national paid leave program.

We want to applaud the Committee's recent introduction of the Building an Economy for Families Act, along with President Biden's American Families Plan, which builds on the framework established by the FAMILY Act and would establish a robust, equitable, and inclusive paid family and medical leave program.

Opponents of comprehensive paid family and medical leave often assert that as a result of the 2017 Tax Cuts and Jobs Act, employers are offering higher pay and better benefits to employees. In fact, data indicate that, rather than increasing investments in their workers as a result of the 2017 law, businesses have issued record stock buybacks benefiting executives, boards of directors, and shareholders. While some employers in a limited number of sectors have been increasing paid family and medical leave policies, women, people of color, and low-wage workers are least likely to work within those sectors. Further, provisions of the 2017 tax law such as the pass-through deduction may incentivize companies to provide fewer, rather than more, benefits and protections to workers. Thus, the evidence demonstrates that the 2017 tax law did not lessen the need for comprehensive, national paid family and medical leave.

We are overdue to adopt a nationwide paid family and medical leave standard, but when doing so, it is vital to get the policy details right. Disparities in access to paid leave, changing demographics, and the realities working families face today require that any national plan: 1) be comprehensive of working people's needs, 2) include all working people across the United States, and 3) provide a meaningful duration of leave and wage replacement rate to make taking leave financially possible for all working people. A national paid family and medical leave plan must be affordable, cost-effective, and sustainably funded with new revenue—not funded by cutting or reducing benefits from programs on which people rely.

Ensuring an equitable recovery requires us to address not only the long-term impacts of the recession on women of color and women more generally, but also the deep underlying flaws in our economy that made the pandemic so devastating for women of color and their families in the first place. It is clear that paid family and medical leave is a vital part of the care infrastructure we need to recover and build an economy that works for all of us.

Our nation's path to recovery requires us to focus on the needs of women of color. As attested to in the hearing, without structural change and significant public investments, those who were most harmed by the pandemic will also be left out of the recovery. The only way to rebuild and

create sustainable and broadly shared prosperity is by ensuring that women, especially women of color, are able to succeed.

Sincerely,

Melissa Boteach Vice President for Income Security & Child Care/Early Learning National Women's Law Center

Emily Martin Vice President for Education and Workplace Justice National Women's Law Center

¹ The Wage Gap: The Who, How, Why, and What to Do, NAT'L WOMEN'S LAW CTR. (Oct. 2020), https://nwlc.org/wp-content/uploads/2019/09/Wage-Gap-Who-how.pdf.

² See generally Angela Hanks, Danyelle Solomon & Christian Weller, Systematic Inequality: How America's Structural Racism Helped Create the Black-White Wealth Gap, CTR. FOR AM. PROGRESS (2018), https://www.americanprogress.org/issues/race/reports/2018/02/21/447051/systematic-inequality; The Racial Wealth Gap, ASSET BUILDING POLICY NETWORK (2019),

https://prosperitynow.org/sites/default/files/resources/ABPN The Racial Wealth Gap Infographic FINAL.pdf; Anne Price, Don't Fixate on the Racial Wealth Gap: Focus on Undoing Its Root Causes, INSIGHT CTR., ROOSEVELT INST. 4 (February 2020), https://rooseveltinstitute.org/publications/dont-fixate-on-the-racial-wealth-gap-focus-on-undoing-its-root-causes/#:~:text=In%20Don't%20Fixate%20on,path%20toward%20a%20fairer%20and.

³ See, e.g., Heather McCulloch, Closing the Women's Wealth Gap: What It Is, Why It Matters, and What Can Be Done About It (2017), https://womenswealthgap.org/wp-content/uploads/2017/06/Closing-the-Womens-Wealth-Gap-Report-Jan2017.pdf.

⁴ Claire Ewing-Nelson, *Part-Time Workers Are Paid Less, Have Less Access to Benefits – and Most Are Women*, NAT'L WOMEN'S LAW CTR., (Feb. 2020), https://nwlc-ciw49tixgw5lbab.stackpathdns.com/wp-content/uploads/2020/02/Part-Time-Workers-Factsheet-2.26.20.pdf.

⁵ Jasmine Tucker & Julie Vogtman, *When Hard Work Is Not Enough: Women In Low-Paid Jobs*, NAT'L WOMEN'S LAW CTR., (Apr. 2020), https://nwlc.org/wp-content/uploads/2020/04/Women-in-Low-Paid-Jobs-report pp04-FINAL-4.2.pdf.

⁶ One Fair Wage: Women Fare Better in States with Equal Treatment for Tipped Workers, NAT'L WOMEN'S LAW CTR., (Feb. 2021), https://nwlc.org/resources/one-fair-wage.

⁷ Hye Jin Rho, Hayley Brown, & Shawn Fremstad, *A Basic Demographic Profile of Workers in Frontline Industries* (Apr. 2020), CTR. ON ECON. AND POLICY RESEARCH (CEPR), https://cepr.net/wp-content/uploads/2020/04/2020-04-Frontline-Workers.pdf. Under CEPR's definition, women are 64 percent of all workers in front-line industries, including 77% of all health care workers, and 85% of workers in child care and social services.

- ¹² See, e.g., Diana Boesch & Shilpa Phadke, When Women Lose All the Jobs: Essential Actions for a Gender-Equitable Recovery, CTR. FOR AM. PROGRESS (Feb. 2021),
- https://www.americanprogress.org/issues/women/reports/2021/02/01/495209/women-lose-jobs-essential-actions-gender-equitable-recovery; Megan Cerullo, *Nearly 3 million U.S. Women Have Dropped out of the Labor Force in the Past Year*, CBS.com (Feb. 5, 2021), https://www.cbsnews.com/news/covid-crisis-3-million-women-labor-force; Helaine Olen, *The Pandemic has Devastated a Generation of Women*, WASH. POST (Feb. 5, 2021), https://www.washingtonpost.com/opinions/2021/02/05/pandemic-is-devastating-generation-working-women.
- ¹³ Misty L. Heggeness & Jason M. Fields, *Working Moms Bear Brunt of Home Schooling While Working During COVID-19*, U.S. Census Bureau (Aug. 2020), https://www.census.gov/library/stories/2020/08/parents-juggle-work-and-child-care-during-pandemic.html.
- ¹⁴ The US and The High Price of Child Care: An Examination of a Broken System, CHILD CARE AWARE OF AMERICA (2020), https://www.childcareaware.org/our-issues/research/the-us-and-the-high-price-of-child-care-2019.
- ¹⁵ Nina Chien, Office of the Assistant Secretary for Planning & Evaluation, U.S. Department of Health & Human Services, Factsheet: Estimates of Child Care Eligibility & Receipt for Fiscal Year 2017 (Nov. 2020), https://aspe.hhs.gov/system/files/pdf/264341/CY2017-Child-Care-Subsidy-Eligibility.pdf.
- ¹⁶ Estelle Mitchell, Laura Narefsky, & Annie Dade, *The Care Minimum: The Case for Raising the Minimum Wage and Investing in Child Care Together*, NAT'L WOMEN'S LAW CTR. (Oct. 2020), https://nwlc.org/wp-content/uploads/2020/10/Thecareminimum.pdf.
- ¹⁷ Julie Vogtman, *Undervalued: A Brief History of Women's Care Work and Child Care Policy in the United States*, NAT'L WOMEN'S LAW CTR. (2017), https://nwlc.org/wp-content/uploads/2017/12/final_nwlc_Undervalued2017.pdf. ¹⁸ See Heggeness, supra note 13.
- ¹⁹ Rebecca Ullrich, et al., *Child Care is Key to Our Economic Recovery*, CTR. FOR LAW & SOCIAL POLICY (April 2020), https://www.clasp.org/publications/report/brief/child-care-key-our-economic-recovery.
- ²⁰ Am I Next? Sacrificing to Stay Open, Child Care Providers Face a Bleak Future Without Relief, NAT'L ASSOC. FOR THE EDUCATION OF YOUNG CHILDREN, (Dec, 2020), https://www.naeyc.org/sites/default/files/globally-shared/downloads/PDFs/our-work/public-policy-advocacy/naeyc policy crisis coronavirus december survey data.pdf.
- ²¹ Caitlin Collins, et al., *COVID-19 and the Gender Gap in Work Hours*, 28 GENDER, WORK, & ORGANIZATION S1 (Jan. 2021), https://onlinelibrary.wiley.com/doi/full/10.1111/gwao.12506.
- ²² Robert Paul Hartley et al., *A Lifetime's Worth of Benefits: The Effects of Affordable, High-Quality Child Care on Family Income, the Gender Earnings Gap, and Women's Retirement Security,* NAT'L WOMEN'S LAW CTR. & CTR. FOR LAW & SOCIAL POLICY (Mar. 2021), https://nwlc.org/wp-content/uploads/2021/04/A-Lifetimes-Worth-of-Benefits-FD.pdf.
- ²³ Sarah Jane Glynn, *Breadwinning Mothers Continue to be the U.S. Norm*, CTR. FOR AM PROGRESS (May 2019), https://www.americanprogress.org/issues/women/reports/2019/05/10/469739/breadwinning-mothers-continue-u-s-norm.
- ²⁴ See Hartley et al., supra note 22.

⁸ See, e.g., A Year of Strength and Loss, NAT'L WOMEN'S LAW CTR., (Mar. 2021), https://nwlc.org/wp-content/uploads/2021/03/Final NWLC Press CovidStats.pdf.

⁹ *Id*.

¹⁰ Claire Ewing-Nelson & Jasmine Tucker, *A Year Into the Pandemic, Women Are Still Short Nearly 5.1 Million Jobs* NAT'L WOMEN'S LAW CTR., (Mar. 2021), https://nwlc.org/wp-content/uploads/2021/03/Feb-Jobs-Day-v2.pdf.

¹¹ Id.

²⁵ *Id*.

²⁶ Stephanie Schmit, et al., The Center for Law and Social Policy, A Pandemic within a Pandemic: How Coronavirus and Systemic Racism are Harming Infants and Toddlers of Colors (Sept. 2020), available at https://www.clasp.org/publications/report/brief/pandemic-within-pandemic-how-coronavirus-and-systemic-racism-are-harming.

²⁷ See Glynn, supra note 23.

https://www.americanprogress.org/issues/poverty/reports/2021/01/12/494506/basic-facts-children-poverty.

- ²⁹ CARING ACROSS GENERATIONS, BURNING THE CANDLE AT BOTH ENDS: SANDWICH GENERATION CAREGIVING IN THE U.S. (Nov. 2019), https://caringacross.org/wp-content/uploads/2019/11/NAC_SandwichCaregiving_Report_digital112019.pdf
 ³⁰ Deanna S. Cambu S. Davy Jana Boj. Nawbara Family January Effects on Children Parents, and Rusiness Tur Davy.
- ³⁰ Deanna S. Gomby & Dow-Jane Pei, *Newborn Family Leave: Effects on Children, Parents, and Business*, The David AND Lucile Packard Foundation (2009), http://paidfamilyleave.org/pdf/NebwornFamilyLeave.pdf.
- ³¹ Jody Heymann et al., *Paid Parental Leave and Family Wellbeing in the Sustainable Development Era*, Pub. Health Revs (2017), https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5810022/pdf/40985 2017 Article 67.pdf.
- ³² KELLY BEDARD & MAYA ROSSIN-SLATER, THE ECONOMIC AND SOCIAL IMPACTS OF PAID FAMILY LEAVE IN CALIFORNIA: REPORT FOR THE CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT (Oct. 2016),

https://www.edd.ca.gov/disability/pdf/PFL Economic and Social Impact Study.pdf

- ³³ Brigid Schulte et al., *Paid Family Leave: How Much Time Is Enough?, Economic Impact*, Better Life Lab, New America (June 2017), https://www.newamerica.org/better-life-lab/reports/paid-family-leave-how-much-time-enough.
- ³⁴ Lake Research Partners, Memorandum: Small Business Owners' Attitudes on Paid Family and Medical Leave (Oct. 2, 2020), https://bit.ly/3nlceUa.
- ³⁵ U.S. Dep't of Labor, Bureau of Labor Statistics (BLS), National Compensation Survey: Employee Benefits in the United States (Mar. 2020), https://www.bls.gov/ncs/ebs/benefits/2020/employee-benefits-in-the-united-states-march-2020.pdf.
- ³⁶ *Id*.
- ³⁷ Id.
- ³⁸ Amanda Lenhart et al., *Lifting the Barriers to Paid Family and Medical Leave for Men in the United States*, Better Life Lab, New America (Dec. 2019), https://www.newamerica.org/better-life-lab/reports/lifting-barriers-paid-family-and-medical-leave-men-united-states.
- ³⁹ Sarah Jane Glynn, *An Unequal Division of Labor: How Equitable Workplace Policies Would Benefit Working Mothers*, CTR. FOR AM PROGRESS (May 2018),
- https://www.americanprogress.org/issues/women/reports/2018/05/18/450972/unequal-division-labor.
- ⁴⁰ FAMILY CAREGIVER ALLIANCE, CAREGIVER STATISTICS: WORK AND CAREGIVING (2016), https://www.caregiver.org/caregiver-statistics-work-and-caregiving.
- ⁴¹ See NAT'L P'SHIP FOR WOMEN & FAMILIES, FACT SHEET: PAID SICK DAYS ARE NECESSARY TO MANAGE CHRONIC ILLNESS 1 (Aug. 2012). http://www.nationalpartnership.org/research-library/work-family/psd/paid-sick-days-are-necessary-to-manage-chronic-illness.pdf.
- ⁴² CARING ACROSS GENERATIONS, BURNING THE CANDLE AT BOTH ENDS: SANDWICH GENERATION CAREGIVING IN THE U.S. (Nov. 2019), https://caringacross.org/wp-
- content/uploads/2019/11/NAC_SandwichCaregiving_Report_digital112019.pdf.
- ⁴³ Jessica Mason et al., *Called to Care: A Racially Just Recovery Demands Paid Family and Medical Leave*, NAT'L P'SHIP FOR WOMEN & FAMILIES (Mar. 2021), https://www.nationalpartnership.org/our-work/resources/economic-justice/paid-leave/called-to-care-a-racially-just-recovery-demands-paid-family-and-medical-leave.pdf.
- ⁴⁴ Jasmine Tucker, *The Wage Gap has Robbed Women of Their Ability to Weather COVID-19*, NAT'L WOMEN'S LAW CTR. (Mar. 2021), https://nwlc.org/wp-content/uploads/2021/03/EPD-2021-v1.pdf.
- ⁴⁵ Families First Coronavirus Response Act (FFCRA), Pub. L. No. 116-127 § 5101 et seq. (2020), https://www.congress.gov/116/bills/hr6201/BILLS-116hr6201enr.pdf.
- ⁴⁶ Stefan Pinchler et al., *COVID-19 Emergency Sick Leave Has Helped Flatted The Curve in The United States*, 39 HEALTH AFFAIRS 12 (2020), https://www.healthaffairs.org/doi/10.1377/hlthaff.2020.00863.
- ⁴⁷ U.S. GOV'T ACCOUNTABILITY OFF., GAO-21-191, COVID-19 URGENT ACTIONS NEEDED TO BETTER ENSURE AN EFFECTIVE FEDERAL RESPONSE (2020).
- ⁴⁸ Chantel Boyens, *State Paid Family and Medical Leave Programs Helped a Surge of Workers Affected by the COVID-19 Pandemic*, URBAN INST. (June 2020), https://www.urban.org/sites/default/files/publication/102325/state-paid-family-and-medical-leave-programs-helped-a-surge-of-workers-affected-by-the-covid-19-pandemic 0.pdf.

²⁸ Areeba Haider, *Basic Facts About Children in Poverty* CTR. FOR AM PROGRESS (Jan. 2021),

https://www.americanprogress.org/issues/economy/news/2020/04/17/483287/coronavirus-paid-leave-exemptions-exclude-millions-workers-coverage.

⁴⁹ Sarah Jane Glynn, *Coronavirus Paid Leave Exemptions Exclude Millions of Workers From Coverage*, CTR. FOR AM PROGRESS (Apr. 2020),

⁵⁰ See Paid Leave Works: Evidence from State Programs, NAT'L P'SHIP WOMEN & FAMILIES (Sept. 2019), https://www.nationalpartnership.org/our-work/resources/economic-justice/paid-leave/paid-leave-works-evidence-from-state-programs.pdf.

⁵¹ Paid Family and Medical Leave Program Report to Legislature, EMP. SECURITY DEPT, WASH. STATE (Dec. 2020), https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/newsroom/Legislative-resources/2020Paid-Leave-Program-Report.pdf.

⁵² NAT'L WOMEN'S LAW CTR, TWO YEARS LATER: THE IMPACT OF THE 2017 TAX LAW ON WOMEN & FAMILIES (Dec. 2019), https://nwlc.org/resources/two-years-later-the-impact-of-the-2017-tax-law-on-women-families/

⁵³ PL+US EMPLOYER TRENDS REPORT, Paid Leave for the U.S. (PL+US) (2019), https://paidleave.us/plusemployertrendsreport.

⁵⁴ Brendan Duke, *Pass-Through Deduction in 2017 Tax law Could Weaken Wages and Workplace Standards*, CTR. ON BUDGET AND POL'Y PRIORITIES (Dec. 2018), https://www.cbpp.org/research/federal-tax/pass-through-deduction-in-2017-tax-law-could-weaken-wages-and-workplace.